

## Script for SFSP Budget Form Slide Show

### Slide 1:

To get started, make sure your speakers are on and turned up. Look for the directional arrows on the page. They may be located at either the top or bottom of the page. You will use these arrows to navigate forward or backward through the presentation. Once you are finished viewing a specific page, you will want to click the forward arrow to advance to the next page. If you need to increase or decrease the size of the slide, you can use the zoom function to magnify the image. If you do not have speakers, we have posted a Word document version with the narrative. You have the option to download the document and print to use as a hardcopy manual. NEXT SLIDE

### Slide 2:

In this on-line training we will be discussing how to fill out the Budget Form for the Summer Food Service Program (SFSP). Every institution **must** submit an on-line budget as part of their SFSP renewal packet on the CNPweb system. **The only exception is for retuning School Food Authority Sponsors who are not required to submit a Budget Form.** The State Agency Staff will review your budget information prior to approval and may suggest changes, if necessary.

**All new Sponsors must submit a hard copy of the Budget Form as part of their Application Packet.** If you do not already have an application packet you may contact Tina Skinner, SFSP Specialist, by e-mail at [tskinner@doe.in.gov](mailto:tskinner@doe.in.gov) or by calling (317) 232-0858 to request an application packet.

New Sponsors required to submit a hard copy of their budget form with the rest of the Application packet, may scroll forward to Slide 12 and skip the pages relating to the CNPweb on-line login process. Returning Sponsors should continue through the slide show and review the login process. NEXT SLIDE

### Slide 3:

To get started, returning sponsors will log into the CNPweb system using the same User ID and password you used last year. NEXT SLIDE

### Slide 4:

Once you have logged in, you will see the page with all the Child Nutrition Program puzzle pieces displayed. You will need to click on the Summer Food Service Program blue puzzle piece to continue. NEXT SLIDE

### Slide 5:

Whenever you log into the SFSP blue puzzle piece, you will come to the Message Board. Always take a few moments to read what is posted. The Message Board is where you can find important SFSP information posted throughout the year. When finished reading, you will need to click the "Continue" button at the bottom of the page. NEXT SLIDE

**Slide 6:**

When completing your on-line Budget Form you will be entering your information for 2010. For this reason, you will need to choose the 2010 Program Year link. NEXT SLIDE

**Slide 7:**

Now you will see your Sponsor Summary Page. You will want to focus the section labeled “**Tabs**”. Tabs are used to move from one part of the program to another. Before you can start completing the Budget Form, you must first fill out your Sponsor Info Sheet. The Sponsor Info Sheet can be found by selecting the “**Applications**” tab. NEXT SLIDE

**Slide 8:**

Once you select the Applications Tab you will see your Sponsor Summary Page. There will be an “**Add**” link under the action column on the right. You will want to select the “**Add**” link and start filling out your Sponsor Info Sheet prior to completing your Budget Form. NEXT SLIDE

**Slide 9:**

Now you will see your Sponsor Info Sheet. You will need to fill in your information to the best of your ability. You may see that some information has already been pre-populated with last some of last year’s information. You can change this information if necessary. If you do not get all of your information filled in you may see an error message. An error message indicates additional revision(s) may be needed on your Sponsor Info Sheet; however you will still be able to work on your Budget Form. You must submit your Sponsor Info Sheet as the first step in the application process. Even if your Sponsor Info sheet has not been completely filled out, you will still need to select the “Submit” button at the bottom of the page to get to the Budget Form Page. NEXT SLIDE

**Slide10:**

Once you have completed filling out your Sponsor Info. Sheet, you will need to click the “**Submit**” button at the bottom of the page to access the Budget Form. Submitting your Sponsor Info. Sheet will ensure all the information you entered will be saved. NEXT SLIDE

**Slide 11:**

Once you submit your Sponsor Info Sheet, you will see the system created an “**Add**” link in the **Action Column** on the right for the Budget Form and lists last year’s Site Info Sheets. Now you will be able to start completing your Budget Form. In order to access the Budget Form, click on the “**Add**” link in the action column on the right and the Budget Form will be displayed. If you arrive at this page and see an error message, remember an error message indicates you may need an additional revision(s) to your Sponsor Info Sheet; however you will still be able to work on your Budget Form and fix the errors at a later time. NEXT SLIDE

### Slide 12:

The purpose of the Budget is to prepare a Sponsor for sound fiscal management of their program by asking them to calculate all related costs prior to conducting program operations. Itemizing and calculating all the program expenditures up front, will help show the State Agency how the expected reimbursement will be used. While at times your expenditures may be higher than the projected reimbursement, the budget information must demonstrate, at a minimum, how the projected reimbursement will be spent. NEXT SLIDE

### Slide 13

The next portions of the slide show will instruct you how to complete the Budget Form correctly. When viewing this tutorial, note the following important points:

When viewing this slide show please note the information and dollar amounts you see are intended for demonstration purposes only. Specific information regarding positions, hours, salaries, etc. will vary for each sponsor and should be completed in accordance with your specific situation.

At times, in order to keep costs down, some Sponsors choose to use volunteers in the areas of labor and/or management. Volunteers who perform administrative or operating duties for the program should be listed on the Budget Form as such. Many employees do not have duties that are 100% SFSP oriented. The hours listed on the Budget must be an accurate representation of the employee's actual time spent on working for the SFSP.

All excess funds must be used to improve the nutritional quality of the meals or meal service in general. Be aware if there is a need to supplement the funds or there is a temporary breakdown in the reimbursement schedule, Sponsors must rely on their own resources to financially administer the program. NEXT SLIDE

### Slide14:

When completing your Budget Form remember you will be projecting your potential reimbursements by using the following calculations:

1. Calculate the total meals served for the entire summer.
2. Multiply the total meals by the current reimbursement rate for each meal type.
3. Establish a baseline of how much you will be allowed to spend.

You will apply the results to your program's Administrative and Operating Staffing Plans and Food Costs. **Remember each Sponsor must spend, at the minimum, the amount they project to receive in program reimbursement.** It is important that each Sponsor carefully monitors their program expenses and income throughout the summer. NEXT SLIDE

**Slide 15:**

When you view the Budget Form you will see it consists of four sections. These being: the Administrative Staffing Plan, the Operating Staffing Plan, the Program Budget and the Certification Statement. You will now be ready to start filling out your Budget Form. The on-line Budget Form that returning Sponsors will use and the hardcopy version new sponsors will use and send in to the State Agency office contain the same information but may vary slightly in appearance. NEXT SLIDE

**Slide 16:**

Now let's take a closer look at the four sections of the Budget Form. We will start with the **Administrative Staffing Plan** portion. Working from left to right, you will want to first determine the title of the management person involved in the SFSP administrative operations and enter it under the column "**Title of Position**". Management title positions may include but are not limited to Executive Director, Program Supervisor, Accountant as well as any clerical support positions such as Bookkeeper and Administrative Assistant. In this example the Executive Director was used. NEXT SLIDE

**Slide 17:**

Next, in the column labeled "**# of staff**" you will enter the number of staff that corresponds to the specific position and then list in the next column to the right labeled "**Hours per day on Food Service**" the number of hours this person works on food service per day. Please note, you can only enter time in one hour increments. In this example there is one Executive Director who works one hour per day on Food Service. NEXT SLIDE

**Slide 18:**

Continuing to the right, you will see a column labeled "**Volunteer**". Only if the person works as a volunteer in his/her position should this column be marked. If the person does work as a volunteer then the "**Volunteer**" column must be marked with an X and the corresponding salary column must be left blank. Remember many employees do not have duties that are 100% SFSP oriented. The hours listed on the Budget Form must be an accurate representation of the employee's actual time spent on working for the SFSP.

However, if the position is a paid one, then their salary or hourly wage needs to be marked in the column labeled "**Salary/Hourly Wage**". Next, you will need to enter the number of total days per year the person will be working for the program in the column labeled "**# of days**". Remember you will need to exclude counting weekend days, the 4<sup>th</sup> of July holiday and any employee's modified schedule, if applicable. In this example the Executive Director is not a volunteer, their hourly wage is \$20.00 per hour and they work a total of 40 days per year for the SFSP. NEXT SLIDE

**Slide 19:**

Next, you will need to compute the amount of salary the person earned for the whole year and enter the amount in the column labeled **“Total Salary for Program”**. Finally in the far right column labeled **“Duties”** you will need to describe the associated duties this person performed for the program. SFSP duties may include but are not limited to the following tasks: approve the meal benefit forms, ensure application documents are completed and submitted to the State Agency, provide oversight of SFSP funds and operations, maintain budget and expenses, provide staff training, prepare menus etc. This example shows the Executive Director earned a total of \$800.00 for the year and provided oversight of SFSP funds and operations as part of their duties. The entry for this Administrative Staffing position is complete. NEXT SLIDE

**Slide 20:**

This example shows the **Administrative Staffing Plan** portion of the Budget Form with other positions added. It lists all position titles, number of staff, hours worked per day on the SFSP, hourly wages earned, number of days worked per year, total salary earned for the year and the associated duties of the positions. The positions listed are; Executive Director, Accountant, Administrative Assistant and Monitor. Please note Monitor salaries are **only** allowable for multi-site operations and include functions related to site monitoring and additional training. NEXT SLIDE

**Slide 21:**

Lastly, you will need to compute the **Total Administrative Labor Costs** for the program by adding up the total salaries for all Administrative Staff. In this example you can see the Total Administrative Labor Costs for the program is \$1,920. This amount needs to be entered in the box to the right of the line titled **Total Administrative Labor Costs**. Once this step is completed you will be finished with the Administrative Staffing Plan portion of the Budget Form. Subsequently, this total will be entered on the Program Budget portion of the form. This procedure will be addressed later in the slide show. NEXT SLIDE

**Slide 22:**

Next we will take a look at the **Operating Staffing Plan** portion of the Budget Form. In the same manner as the the Administrative Staffing Plan portion, you will be entering the same type of information regarding the position title, number of staff in the position, hours per day devoted to the program, volunteers, salary/hourly wage, # of days worked per year, total salary earned per year and duties performed. Working from left to right, you want to first determine the title of the staff person(s) involved in program operations and enter it under the column labeled **“Title of Position”**. Operating staff positions may include but are not limited to: Cook, Cook’s Helper and Driver. In this example the Cook was used. NEXT SLIDE

**Slide 23:**

Next, in the column labeled **“# of staff”** you will enter the number of staff that corresponds to the specific position. In the next column to the right labeled **“Hours per day devoted to SFSP”**, mark the number of hours this person devotes to the SFSP. Please note, you can only enter time in one hour increments. In this example there is one Cook who devotes three hours per day to the SFSP. NEXT SLIDE

**Slide 24:**

Continuing to the right, you will see a column labeled **“volunteer”**. Only if the person works as a volunteer in his/her position should this column be marked. If the person does work as a volunteer then the **“volunteer”** column must be marked with an X and the corresponding salary column must be left blank. Remember many employees do not have duties that are 100% SFSP oriented. The hours listed on the Budget must be an accurate representation of the employee’s actual time spent on working for the SFSP.

However, if the position is a paid one, then their salary or hourly wage needs to be indicated in the column labeled **“salary/hourly wage”**. Next, you will need to enter the number of total days per year the person will be working for the program in the next column labeled **“# of days”**. Remember to exclude counting weekend days, the 4<sup>th</sup> of July holiday and any employee’s modified schedule, if applicable. In this example the Cook is not a volunteer, their hourly wage is \$10.00 per hour and they work a total of 40 days per year for the SFSP.

NEXT SLIDE

**Slide25:**

Next, you will need to compute the amount of salary the person earned for the whole year and enter the amount in the column labeled **“Total Salary for Program”**. Finally in the far right column labeled **“Duties”** you will need to describe the associated duties this person performed for the program. Examples of related SFSP operating duties may include but are not limited to the following tasks: preparation of meals, assist cook, purchase food and non-food supplies, distribute meals, trash removal, etc. This example shows the Cook earned a total of \$1200.00 for the year and prepared meals as one of their duties. The entry for this Operating Staffing position is complete. NEXT SLIDE

**Slide 26:**

This example shows the **Operating Staffing Plan** portion of the Budget Form with other positions added. It lists all position titles, number of staff, hours worked per day, hourly wages earned, number of days worked per year, total salary earned for the year and the associated duties of the positions. The positions listed are; Cook, Cook’s Helper and Driver. NEXT SLIDE

**Slide 27:**

Lastly, you will need to compute the **Total Operating Labor Costs** for the program by adding up the total salaries for all Operating Staff . In this example you can see the Total Operating Labor Costs for the program is \$1,840. This amount needs to be entered in the box to the right of the line titled **Total Operating Labor Costs**. Once this step is completed you will be finished with the **Administrative Staffing Plan** portion of the Budget Form. Subsequently, this total will be entered on the Program Budget portion of the form. This procedure will be addressed later in the slide show. NEXT SLIDE

**Slide 28:**

Now that the **Administrative Staffing Plan** and **Operating Staffing Plan** portions of the Budget Form have been completed, your next step is to determine the Total Operational and Total Administrative Costs. To compute these expenses, you will be using the total labor and operating costs you previously calculated as well as other estimated administrative and operational costs. This example shows the **Program Budget** section of the Budget Form. You can see it consists of two parts; the **Estimated Operating Costs** and the **Estimated Administrative Costs**. For each section you will need to enter the estimated costs for specific operational and administrative categories associated with your SFSP. NEXT SLIDE

**Slide 29:**

First we will review steps which need to be completed for the **Estimated Operating Costs** portion of the **Program Budget**. You will see there are six categories associated with the estimated operating costs. These being: **Total Labor Costs, Food Costs, Non-Food Supplies, Utilities, Rental and Other**. NEXT SLIDE

**Slide 30:**

For each line item you will need to enter the estimated costs for each specific operational category. On the first line titled **Labor**, you will need to enter the Total Operational Labor Costs you previously calculated on the Operating Staffing Plan. For this example the total labor costs were \$1,840.00. Next you will continue down the list entering the estimated costs associated with each category. NEXT SLIDE

**Slide 31:**

Once you have entered the **Labor Cost** in the corresponding box to the right, the next row down is **Food Cost**. In some instances it may be difficult to calculate the exact Food Costs due to factors like an increase in program participation or the addition of new sites. However, the amounts you enter should be your best estimate of the projected costs for this category. In this example the **Food Cost** was \$42,000.00. On the next line down you will enter the cost of **Non-Food Supplies**. This category represents the costs necessary for purchasing supplies for the food preparation. It would include cost of serving utensils and paper supplies like plates, towels, cups, etc. In this example, the costs for the **Non-Food Supplies** is \$1,000.00. Moving down the list, you will enter the cost of **Utilities** used for the program. **Utilities** include expenses like electricity/gas used for cooking and the cost of other utilities for the facility where the site is located. If the facility is used for multiple functions the utilities must be pro-rated to reflect the portion of SFSP related costs. In this example, the costs for the **Utilities** is \$200.00. The next category is **Rental**. The **Rental** category applies only to the sponsors who are planning to rent the space for food preparation, or other rentals such as kitchen equipment, a delivery truck, commercial size coolers, etc. (**please note: a copy of any rental contracts must be mailed to the State Agency**). The combined amount spent on these rental expenses should be entered in the corresponding box. In this example there were no expenses estimated for this category so the box was left blank. The last category of **Other** could include different costs like trash removal, rent of a tent for the program use, etc. In this example there were no expenses estimated for this category so the box was left blank. NEXT SLIDE

**Slide 32:**

Now you will be ready to calculate the **Total Operation Costs**. Entering the **Total Operation Costs** concludes this section and requires the sponsor to add all the estimated operating costs (Labor, Food Costs, Non-Food Supplies, Utilities, Rental and Other) into one lump sum. On this example budget the total of all Operations costs equals \$45,040. NEXT SLIDE

**Slide 33:**

Next let's review the steps which need to be completed for the **Estimated Administrative Costs** for this portion of the **Program Budget**. You will see there are nine categories associated with the estimated Administrative Costs. These being: **Total Administrative Salaries, Rent for Office Space, Utilities, Telephone, Office Supplies, Audit Fees, Transportation, Postage and Other**. NEXT SLIDE

**Slide 34:**

For each line item you will need to enter the estimated costs for each specific operational category. On the first line titled **Total Administrative Salaries**, you will need to enter the **Total Administrative Salaries** you previously calculated on the Administrative Staffing Plan. For this example the total administrative salaries were \$1,920.00. Next you will continue down the list entering the estimated costs associated with each category. NEXT SLIDE

**Slide 35:**

Once you have entered the **Total Administrative Salaries** in the corresponding box to the right, the next row down is **Rent for Office Space**. This category only applies to Sponsors who rent office space shortly before and during the SFSP operations to conduct the program operations from a central location. In this example there were no expenses accrued for this category so the corresponding box was left blank. The next two categories are **Utilities** and **Telephone** services. These services may be shared during the time your SFSP operates. This means that SFSP funds can only be used to pay for a reasonable share. There may be indirect costs which are incurred for a common or joint purpose and these cannot be readily assigned to the SFSP. Any indirect costs must be allocated on a consistent and rational basis. In this example there were no Utilities costs estimated and \$50.00 of expenses for telephone use. The last five categories: **Office Supplies, Audit Fees, Transportation, Postage and Other** should be filled out only if these items are relevant to the sponsor. If you are a public sponsor, you may have minimal or no expenses allocated for these items. If you are a private non-profit sponsor you may fill in the blanks as it relates to your program operations. This example shows the Sponsor spent \$40.00 for **Office Supplies** and \$250.00 of costs related to **Transportation**. In all other categories no costs were estimated and the corresponding boxes were left blank. NEXT SLIDE

**Slide 36:**

Now you will be ready to calculate the **Total Administrative Costs**. Entering the **Total Administrative Costs** concludes this section and requires the sponsor to add all the estimated administrative costs (Total Administrative Salaries, Rent for Office Space, Utilities, Telephone, Office Supplies, Audit Fees, Transportation, Postage and Other) into one lump sum. On this example budget the total of all Administrative Costs equals \$2,260. NEXT SLIDE

**Slide 37:**

This example is an overall view of the completed **Budget Form**. It shows all four sections of the Budget form the Administrative Staffing Plan, the Operating Staffing Plan, the Program Budget and the Certification Statement s with all the required information. **Remember new Sponsors will send in a hardcopy of the Budget Form and returning Sponsors will complete the information online and submit it electronically.** Looking at this completed example of the Budget Form you can see the **Total Administrative Labor Costs (\$1920.00)** and the **Total Operating Labor Costs (\$1840.00)** have been transferred to their respective places on the Program Budget portion of the Form. Additionally, you can see all other Estimated Administrative and Operating Costs have been entered on the Program Budget portion of the Form. You will notice that the sum of the calculations for both the **Estimated Administrative Costs (\$2,260)** and **Estimated Operating Costs (\$45,040)** equal the Total Costs for each section. For this example the Grand Total of all costs for the Budget is the sum of both the **Total Administrative Costs and Total Operating Costs, which equals \$47, 300.00.** NEXT SLIDE

**Slide 38:**

Once your calculations have been entered on the Budget Form, the last step is to certify the information is true and accurate by check marking the **Certification Statement** at the bottom of the Budget Form. This is a close up view of the Certification Statement you will need to verify all information by reading and understanding it prior to placing a check mark in the box.  
NEXT SLIDE

**Slide 39:**

If your organization receives food donations, please remember to maintain the proper documentation for all donations. The donations don't need to be included in the budget as expenses but your paperwork must show at the minimum the amounts, dates and value of these items. Please keep in mind the Budget must include expenditures for all the sites and any significant changes in program operations may require actual revisions to the budget. This Form must be revised if your budget is less than your actual expenses or the budget is not reflecting allowable and reasonable costs incurred by the program. The Budget may be revised prior to or during program operations. **All costs must be reasonable and necessary and used to support the efficient operation of the nonprofit food service. Every institution must demonstrate that it has adequate resources of funds to operate the SFSP on a daily basis and to withstand temporary interruptions in Program payments.** NEXT SLIDE

**Slide 40:**

Once you have you have certified your Budget Form your job will be finished. Returning Sponsors who submit their Budget Form on line will need to click the **Submit Button** at the bottom of the Form. Submitting your Budget Form will ensure all the information you entered will be saved. **New Sponsors will need to submit a hard copy to the State Agency.** NEXT SLIDE

**Slide 41:**

This is the end of the Slide Show Tutorial for the SFSP Budget Form. Thank you for taking the time to view it. Please contact our office if you have questions concerning this information or need specific help with your budget. You can reach Tina Skinner, SFSP Specialist at (317) 232-0858; or toll free (800) 537-1142 ext. 20858 or by email at [tskinner@doe.in.gov](mailto:tskinner@doe.in.gov) Additionally, you can contact Julie Sutton, Coordinator of School and Nutrition Programs at (317) 232-0872; (800) 537-1141 Ext.20872 or by e-mail at [jsutton@doe.in.gov](mailto:jsutton@doe.in.gov) .